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September 14, 2005

BY HAND DELIVERY AND E-FILE

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: Bay State Gas Company, D.T.E. 05-27

Dear Ms. Cottrell:

Enclosed for filing, on behalf of Bay State Gas Company ("Bay State"), is an original of Bay State's Initial Brief in the above matter.

Please do not hesitate to contact either me at the number above, or Patricia M. French, Esq., of NiSource Corporate Services, at 508-836-7394 with any questions.

Very truly yours,

Robert L. Dewees, Jr.

RLD/tlm
Enclosure

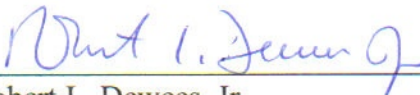
cc: Caroline O'Brien Bulger, Hearing Officer (2 copies)
Paul E. Osborne, Assistant Director – Rates and Rev. Requirements Div. (1 copy)
A. John Sullivan, Rates and Rev. Requirements Div. (21 copies)
Andreas Thanos, Assistant Director, Gas Division (1 copy)
Alexander Cochis, Assistant Attorney General (4 copies)
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BOS1527149.1

CERTIFICATION

I certify that I served today a copy of the attached Initial Brief by hand delivery, first class mail postage prepaid or electronically on the Department of Telecommunication and Energy and all parties on the service list on file with the Secretary of the Department of Telecommunication and Energy for this proceeding.

Dated at Boston, Massachusetts this 14th day of September, 2005



Robert L. Dewees, Jr.